THE HYDERABAD MOTOR VEHICLES TAXATION ACT, 1955.

No. VI of 1955.

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SCHEDULE II.

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* THE HYDERABAD MOTOR VEHICLES TAXATION ACT, 1955.

No. VI of 1955.

An Act to provide for Taxing Motor Vehicles in the State of Hyderabad.

Preamble.

WHEREAS with the application of Part B States (Laws) Act, 1951 (III of 1951), the Hyderabad Motor Vehicles Act, 1354 Fasli (II of 1354 F.) is replaced by the Motor Vehicles Act, 1939 (IV of 1939);

AND WHEREAS it has become necessary to enact separate legislation for Taxing the Motor Vehicles in the Hyderabad State which were hitherto taxed under Chapter X of the Hyderabad Motor Vehicles Act, 1354 Fasli (II of 1354 F.);

BE it enacted in the Sixth Year of Our Republic as follows:—

CHAPTER I.

Preliminary.

Short title, extent and commencement.

1. (1) This Act may be called the Hyderabad Motor Vehicles Taxation Act, 1955.

(2) It shall extend to the whole of Hyderabad State and shall come into force at once.

Definitions.

2. (1) In this Act unless there is anything repugnant in the subject or context—

(a) "Certificate of Taxation" means a tax token issued under sub-section (4) of section 4 showing the rates at which and the periods for which the tax has been paid, and includes a fresh tax token issued in place of the original tax token under sub-section (2) of section 8;

(b) "prescribed" means prescribed by rules made under this Act;

(c) "Schedule" means a Schedule annexed to this Act;

(d) "Tax" means a tax imposed under this Act;

(e) "Taxation authority" means any officer or other authority appointed by Government to exercise the powers and perform the functions of a taxation authority under this Act;

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* Published in Gazette Extraordinary No. 52, dated 6th May, 1955.

(f) "Taxation year" means the financial year; "half year" means the first six months or the second six months of a "taxation year"; and "quarter" means the first three or the second three months of a "half year".

(2) Words and expressions used and not defined in this Act, shall have the meanings assigned to them in the Motor Vehicles Act, 1939 (IV of 1939).

Motor Vehicle tax.

3. With effect from the 1st of April 1955, the Government shall levy a tax at the rates specified in Part 2 of Schedule 1 on every motor vehicle used or kept for use in the Hyderabad State.

Payment of tax and issue of tax token.

4. (1) The tax levied in pursuance of section 3 shall be paid within fifteen days from the commencement of the quarter, half year or year, as the case may be, in advance in the manner referred to in section 19, by the registered owner, or the person having possession or control of, the motor vehicle in respect of a quarter, half year or taxation year, at his choice upon a quarterly, half-yearly or annual tax token to be taken out by him.

(2) The tax for a half year shall be 55 per cent and the tax for a quarter shall be 30 per cent of the tax for a whole year:

Provided that for any period less than a quarter expiring on the last day of any quarter, the tax shall be levied at the quarterly rates referred to in sub-section (2), less 1/12th of the annual rate of the tax for every complete calendar month which has expired during such quarter.

(3) In calculating the amount due under *the Act and rules made thereunder for any period less than one year, the fraction of a rupee less than 8 annas shall be counted as annas 8 and the fraction of a rupee exceeding annas 8 shall be counted as a rupee.

(4) When a person pays the amount of tax for a quarter, half year or year in respect of a motor vehicle using any public road or proves to the satisfaction of the taxation authority that no tax is payable in respect of such vehicle, the taxation authority shall—

(a) grant to such person a tax token in the appropriate form of Schedule II for the period concerned; and

* Amended by Act No. XIII of 1955 published in Gazette Extraordinary No. 132 dated 28th October, 1955.

(b) record that the tax has been paid for the specified period or that no tax is payable in respect of that vehicle, as the case may be, in the certificate of registration granted in respect of the vehicle under the Motor Vehicles Act, 1939, or in the case of vehicles not registered under that Act, in a certificate of taxation.

Refund of tax.

5. Where the tax for any motor vehicle has been paid in respect of any quarter, half year or taxation year and the vehicle has not been used during the whole of that quarter, half year or taxation year, or a continuous part thereof not being less than one month, a refund of the tax shall be subject to such conditions as may be prescribed.

Temporary tax token.

6. Notwithstanding anything contained in section 3 or in sub-sections (1) to (3) of section 4, the Government may, by notification in the official Gazette, direct that a temporary tax token be issued for a period not exceeding 30 days at a time in respect of any motor vehicle or class of motor vehicles on payment of such sum and subject to such conditions as may be prescribed.

Display of tax token.

7. No motor vehicle shall be used in any public place unless a valid tax token obtained under sub-section (4) of section 4 is displayed on the vehicle in the prescribed manner.

Declaration by person having possession of a motor vehicle.

8. (1) Every registered owner of, or person who has possession or control of a motor vehicle used or kept for use in the State shall fill up and sign a declaration in the prescribed form, giving the prescribed particulars and shall deliver within the prescribed time the declaration to a taxation authority and shall pay to the taxation authority the tax which he is liable to pay in respect of such vehicle.

(2) When a motor vehicle used or kept for use is altered so as to render the registered owner of person who is in possession or control of such vehicle liable to the payment of an additional tax under section 9, such registered owner of person, as the case may be, shall fill up and sign an additional declaration in the prescribed form showing the nature of the alteration made and containing the prescribed particulars and shall deliver such additional declaration together with the tax token in respect of the motor vehicle to a taxation authority and shall pay to the taxation authority the additional tax payable under section 9. On receipt of such additional tax, the

taxation authority shall issue to such owner or person a fresh tax token in place of the original token and shall cause an entry about such payment to be made in the certificate of registration of such vehicle.

Payment of additional tax.

9. When any motor vehicle in respect of which a tax has been paid is altered in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered and the taxation authority shall not grant a fresh tax token in respect of such vehicle so altered until such amount of tax has been paid.

Liability to pay arrears of tax.

10. (1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the taxation authority.

(2) Nothing contained in this section shall be deemed to affect the liability of the person, who has transferred the ownership or has ceased to be in possession or control of the vehicle, to pay the said tax.

Power of police officer to stop a motor vehicle.

11. Any police officer in uniform or any authority prescribed may require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle has been paid.

Utilisation of the proceeds of the tax.

12. (1) From the proceeds of the tax collected under this Act every year, the following credits and payments shall be made in the order mentioned below:—

(i) firstly, there shall be credited to the Government the expenses of collecting the tax;

(ii) secondly, there shall be credited to the Government the cost incurred by them in exercising their

administrative functions in regard to the control of motor vehicles in the State;

(iii) any surplus remaining after payment of the amount specified in sub-clauses (i) and (ii) of sub-section (1) shall be credited to the Hyderabad State Road Fund.

(2) The Hyderabad State Road Fund shall be a non-lapsing Fund, the amounts from which shall be utilised in accordance with the rules to be framed for the purpose.

Penalty for failure to pay tax.

13. (1) If the tax due in respect of any motor vehicle has not been paid within the specified period, the registered owner or the person having the possession or control thereof shall, in addition to payment of the tax due, be liable in the manner prescribed to a penalty which may extend to twice the yearly tax in respect of that vehicle.

(2) Notwithstanding the provisions of the Motor Vehicles Act, 1939, if the tax due in respect of a transport vehicle is not paid within the period mentioned in sub-section (1) of section 4, the validity of the permit for the vehicle shall become ineffective from the date of expiry of the said period until such time as the tax is actually paid.

Recovery of tax as arrears of land revenue.

14. Any tax, penalty or fine due under this Act may be recovered in the same manner as arrears of land revenue.

Other penalties.

15. Whoever contravenes any of the provisions of this Act or of any rule made thereunder shall, on conviction, be punishable with fine which may extend to one hundred rupees and in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to two hundred rupees:

Provided that nothing in the foregoing provisions shall be deemed to apply to any person, who has been penalised under any other provision of this Act or the rules made thereunder.

Trial of offences.

16. No court inferior to that of a First Class or Second Class Magistrate shall try an offence punishable under this Act.

Exemptions.

17. The Government may, by notification in the official Gazette, make an exemption, reduction in the rate, or other modifications in regard to the tax payable—

(i) by any person or class of persons, and

(ii) in respect of any motor vehicle or class of motor vehicles running in any particular area.

Exemption of motor vehicles used for agriculture.

18. All motor vehicles designed and used solely for carrying on agricultural operations on farms and farm lands shall be exempt from the payment of the tax.

Explanation.—For the purpose of this section, the expression "agricultural operation" shall include, tilling, sowing, harvesting, crushing of agricultural produce or any other similar operation carried out for the purpose of agriculture, but shall not include the transportation of persons or materials for the purpose of agriculture or the transportation of agricultural produce.

Manner of payment of dues under this Act.

19. Payment of all amounts due under this Act shall be made by the production before the taxation authority of treasury challans to the value for which payment is required or in such other manner as may be prescribed.

Appeal.

20. Any person who is aggrieved by any order of a taxation authority made under this Act may, within a period of thirty days from the date of communication of the order to him, appeal to the Secretary to the Government in the Home Department.

The Government may, by notification in the official Gazette authorise the State Transport Authority to hear such appeals.

Power to make rules.

21. (1) The Government may make rules for carrying into effect all or any of the provisions of this Act:

Provided that such rules shall be laid on the table of the House.

(2) In particular, and without prejudice to the generality of the foregoing power the Government may make rules with regard to—

(a) the manner in which refunds, reductions or exemptions may be claimed under sections 4, 5 and 17;

(b) the manner in which tax tokens shall be displayed under section 7;

(c) the form of declaration and the manner in which it is to be completed and filed under section 8;

(d) the police and other officers to be employed to exercise powers under sections 11;

(e) utilization of the Hyderabad State Road Fund under sub-section (2) of section 12;

(f) granting of temporary token and the total or partial exemption under section 17 from liability for payment of the tax of any motor vehicle brought into the State by any person visiting the State or making temporary stay therein, the time within which the declaration shall be made by any such person, the amount which shall be payable on account of such vehicle and the tax tokens which any such vehicle shall carry;

(g) the manner in which an appeal shall be filed under section 20 and the procedure to be followed by the appellate authority;

(h) any other matter which may be prescribed.

Repeal and saving.

22. (1) The Hyderabad Motor Vehicles Act, 1354 Fasli, is hereby repealed.

(2) Notwithstanding such repeal—

(a) any order made or deemed or purporting to have been made, any decision or direction given or deemed or purporting to have been given, any notification, notice or rule issued or deemed or purporting to have been issued, any action or proceeding taken or deemed or purporting to have been taken, any tax imposed and levied or deemed or purporting to have been imposed and levied and anything done or deemed or purporting to have been done under the provisions of the said Act shall, so far as may be, be deemed to have been made, given, issued, taken, imposed or levied or done under the provisions of this Act;

(b) any liability or penalty incurred or deemed or purporting to have been incurred, any punishment, awarded or deemed or purporting to have been awarded, any prosecution commenced or deemed or purporting to have been commenced under the provisions of the said Act shall be deemed to have been incurred, awarded, or commenced under the corresponding provision of this Act;

(c) any application made, appeal preferred or other proceeding instituted under the said Act and pending at the commencement of this Act shall be deemed to have been made, preferred or instituted under the corresponding provisions of this Act and shall be disposed of as if this Act had been in force at the time when such application, appeal or proceeding was made, preferred or instituted.

Indemnity for acts, etc., done.

23. (1) No suit, prosecution or other legal proceeding shall lie in any Court against any officer or servant of the Government or any person acting under his directions or aiding or assisting him—

(a) for, or on account of, or in respect of any decision given or any act ordered or done by him, in exercise of any jurisdiction or power purporting to have been conferred on him by or under Chapter X of the Hyderabad Motor Vehicles Act, 1354 Fasli or under this Act, or for carrying out any decision given by any Court or other authority in exercise of any such jurisdiction or power as aforesaid.

(2) No suit or other legal proceeding shall lie against the Government for or on account of, or in respect of any act, matter or thing whatsoever, purporting to have been done in pursuance of or under Chapter X of the said Act or under this Act or under any order or rule made thereunder.

SCHEDULE I.

(See section 3).

The tax imposed on a motor vehicle falling under any of the categories listed in column (I) of Part 1 hereinbelow shall be assessed in the manner specified in the corresponding entry in column (2) thereof.

Part 1.

Column (1).	**Column (2).**
For a vehicle under the following category:—	The manner of assessment of tax shall be:—
(1) Motor Cycles:—	
(a) Two-wheeler.	(a) Flat rate.
(b) Two-wheeler with a trailer*.	(b) Flat rate.
(*If the trailer is removable, it shall be taxed separately as a trailer under item 9).	
(c) Two-wheeler with side car.	(c) Flat rate.
(d) Tricycle, i.e., three-wheelers without body or roof.	(d) Flat rate.

(2) Invalid carriages.	2. Flat rate.
(3) Motor cars being vehicles having more than two wheels and being provided with body or roof.	3. Registered unladen weight.
(4) Motor cabs.	4. Seating capacity.
(5) Contract carriages.	5. Seating capacity.* (*including standing passengers also).
(6) Stage Carriages.	6. Do. Do.
(7) Goods Vehicles.	7. Registered laden weight.
(8) Locomotives and Tractors.	8. Laden weight which will be assumed to be equal to the registered unladen weight for this purpose.
(9) Trailers for carrying goods whether attached to motor cycles, motor cars or transport vehicles.	9. Registered laden weight.
(10) Trailers for carrying passengers other than caravans.	10. Seating capacity.
(11) Caravans, and other types of trailers not specified above.	11. Registered unladen weight.
(12) Vehicles used for carrying both passengers and goods.	12. The tax payable shall be an amount equal to the tax payable on the basis of seating capacity plus the tax payable on a registered laden weight which is to be calculated as below :

The registered laden weight for this purpose will be that pro-

	portion of the unladen weight of the vehicle which the floor area for carrying goods bears to the total floor area of the vehicle plus the authorised load.
(13) Fire engines, Fire tenders and road water sprinklers.	13. Registered unladen weight.
(14) Road rollers.	14. Registered unladen weight.
(15) Special cases.	(15) (a) Articulated vehicles shall be taxed on the registered laden weight of the combination. In all other cases the tractor and the trailers shall be taxed separately. (b) Where is vehicle is normally to be used for more than one purpose the tax payable shall be at the highest of the rates applicable.

Par 2.

1. Rates of Taxes on Vehicles using Petroleum Product other than Diesel Oil as Fuel

Table A.

Registered Laden Weight.	Annual Tax.
(1) Not exceeding 1000 lbs.	Rs. 50
(2) Exceeding 1000 lbs. but not exceeding 4000 lbs.	Rs. 60 plus Rs. 10 for every additional 500 lbs. or part thereof, beyond 1000 lbs.
(3) Exceeding 4000 lbs. but not exceeding 8000 lbs.	Rs. 125 plus Rs. 10 for every additional 500 lbs. or part thereof, beyond 4000 lbs.
(4) Exceeding 8000 lbs. but not exceeding 18,000 lbs.	Rs. 200 plus Rs. 10 for every additional 500 lbs. or part thereof, beyond 8000 lbs.

(5) Exceeding 18,000 lbs.	Rs. 400 plus Rs. 10 for every additional 500 lbs. or part thereof beyond 18,000 lbs.

Table B.

Licensed capacity including standing passengers but excluding Driver and Conductor.	**Annual Tax.**
(1) 4 persons.	Rs. 60.
(2) Exceeding 4 persons but not exceeding 6 persons.	Rs. 60 plus Rs. 10 for every additional person beyond 4.
(3) Exceeding 6 persons but not exceeding 8 persons.	Rs. 75 plus Rs. 12 for every additional person beyond 6.
(4) Exceeding 8 persons but not exceeding 26 persons.	Rs. 100 plus Rs. 12 for every additional person beyond 8.
(5) Exceeding 26 persons but not exceeding 32 persons.	Rs. *320 plus Rs. 12 for every additional person beyond 26.
(6) Exceeding 32 persons.	Rs. *400 plus Rs. 12 for every additional person beyond 32.

Table C.

Registered Unladen Weight.	**Annual Tax.**
(1) Not exceeding 2000 lbs.	Rs. 5 for every 500 lbs. or part thereof.
(2) Exceeding 2000 lbs. but not exceeding 3000 lbs.	Rs. 20 plus Rs. 2 for every 500 lbs. or part thereof beyond 2000 lbs.
(3) Exceeding 3000 lbs.	Rs. 40 plus Rs. 2 for every 500 lbs. or part thereof beyond 3000 lbs.

Table D.

Type of Vehicle.	**Annual Tax.**
(1) Motor Cycles:	
(a) Two-wheeler.	Rs. 10.

* Substituted by Act No. XIII of 1955 published in Gazette Extraordinary No. 132 dated 28th October 1955.

(b) Two-wheeler with trailer.	Rs. 15.
(c) Two-wheeeler with side-car.	Rs. 10.
(d) Tricycles without body and roof.	Rs. 15.
(2) Invalid carriages.	Rs. 20.
(3) Motor cabs (with seating capacity less than four or with seating capacity for four but unladen weight below 2500 lbs).	
(a) 3-wheelers.	Rs. 40.
(b) 4-wheelers.	Rs. 50.

2. Rates of taxes on vehicles using any other kind of fuel.

The total tax payable shall be an amount equal to the tax payable under heading 1 above plus a surcharge at the following rates:—

Table E.

Type of Vehicle.	Surcharge per annum.
(1) Goods Vehicles.	Rs. 25.
(2) Stage Carriages.	Rs. 50.
(3) Other Vehicles.	No surcharge.

3. Rates of taxes on vehicles fitted with non-pneumatic tyres.

The rates for vehicles fitted with non-pneumatic tyres shall be 50% more than the rates specified under headings 1 and 2.

Schedule II.

[See section 4 (4) (a)].

Part I.

1. A TAX TOKEN issued in respect of a transport Vehicle shall be in Form A, Form B or Form C of Part II of this Schedule according as the token is issued for a quarter, half year or taxation year, respectively.

2. A TAX TOKEN issued in respect of a motor vehicle other than a transport vehicle shall be in Form D, Form E or Form F of Part II of this Schedule accordnig as the tax token is issued for a quarter, half-year or taxation year, respectively.

3. A TAX TOKEN issued in respect of a motor vehicle for any period other than a quarter, half-year or taxation year shall be in Form G of Part II of this Schedule.

4. The background of the quarterly, half-yearly or annual tax token may be made in any shade other than light or dark red, or pink, provided that different shades shall be used in the case of tax token for transport vehicles, and vehicles other than transport vehicles, relating to the same length of period. The cross and band indicated in the case of a quarterly and half-yearly tax token and the circlet in the case of a tax token in Form G shall be printed in a shade different from the background.

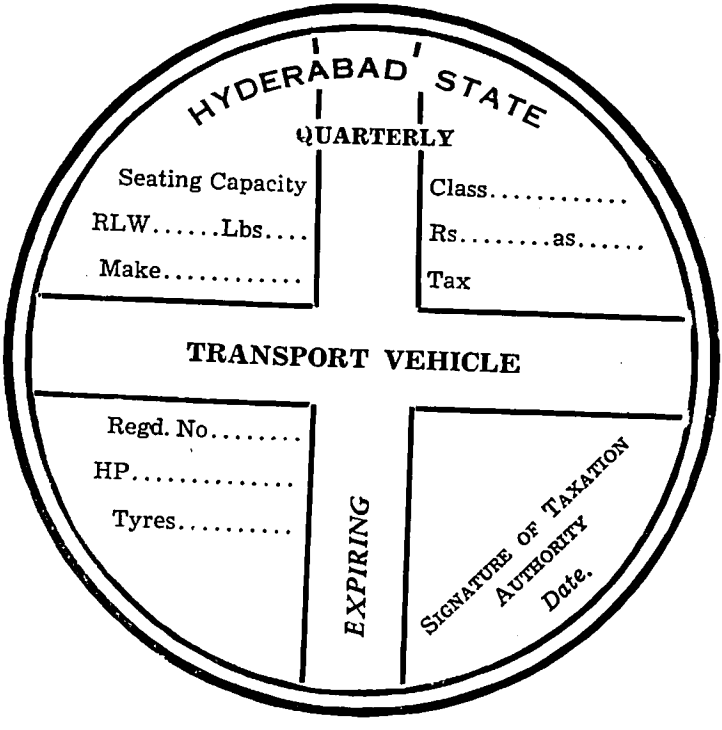
5. The tax token in Form G shall be printed on paper of red or pink colour only.

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Part 2.

FORMS.

(Tax tokens for Transport Vehicles).
Form A: Quarterly:



Name and address of registered owner or person having possession or control of vehicles:—

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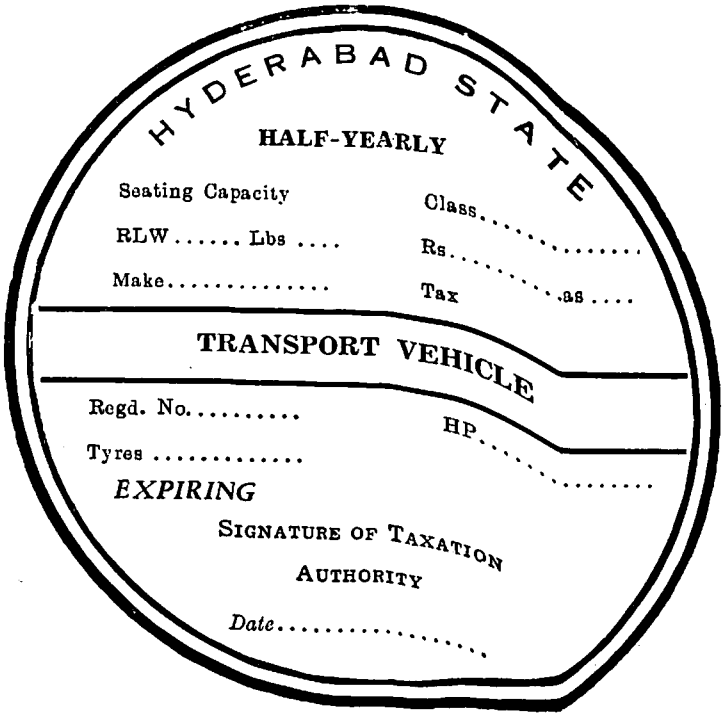
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[Seal of Taxation Authority]

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* Substituted by Act No. XIII of 1955 published in Gazette Extraordinary No. 132 dated 28th October 1956.

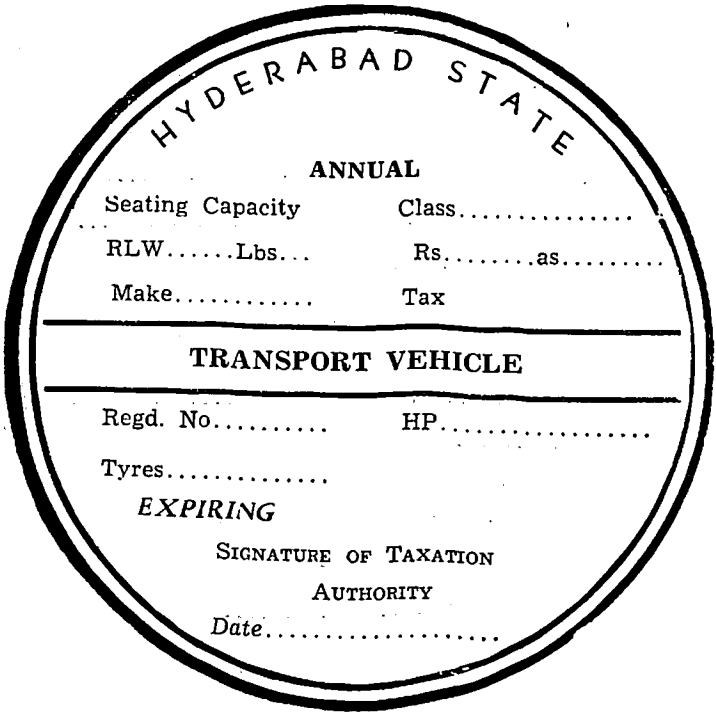
Form B: Half-yearly:



Name and address of registered owner or person having possession or control of vehicle. .....
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[Seal of Taxation Authority]

Form C: Annual.

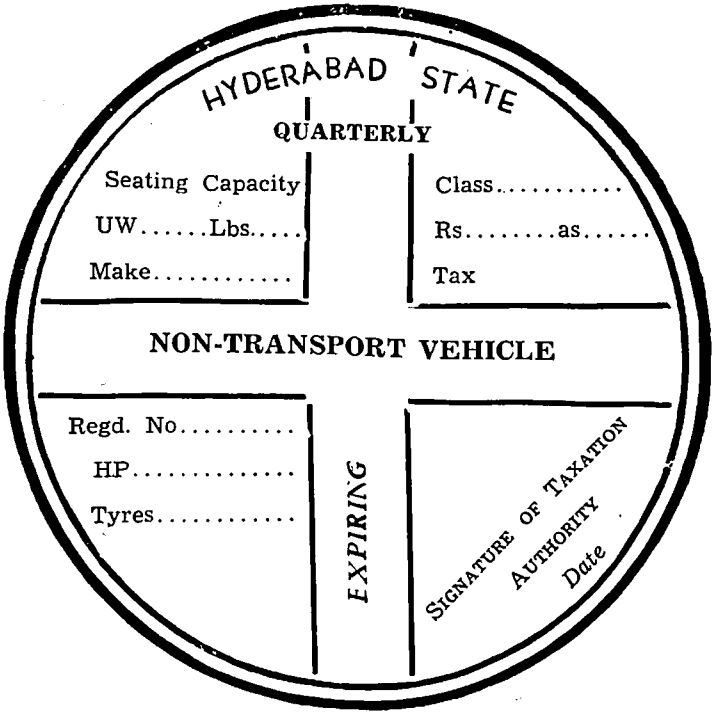


Name and address of registered owner or person having possession or control of vehicle. .....
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[Seal of Taxation Authority]

***(Tax tokens for Non-Transport Vehicles).**

Form D: Quarterly:

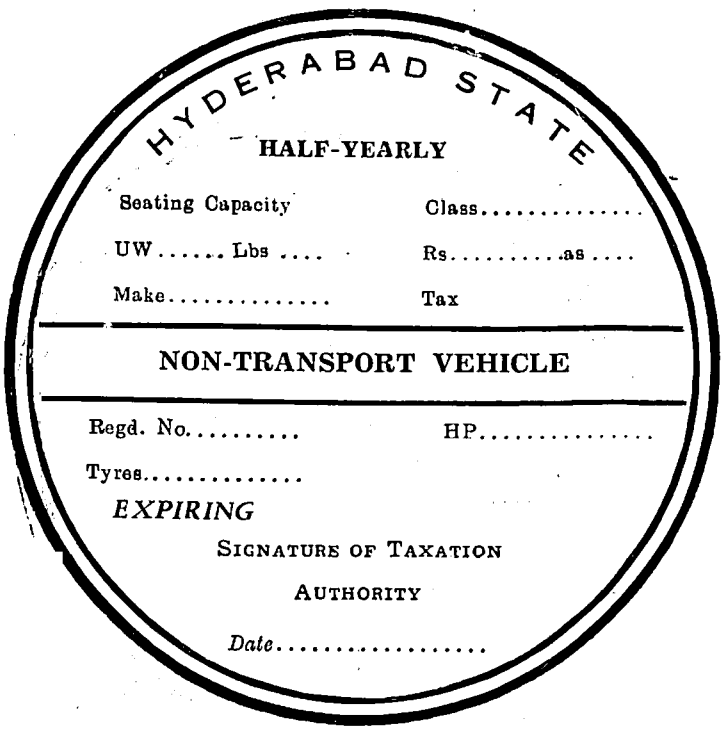


Name and address of registered owner .....
or person having possession or .....
control of "non-transport vehicle." .....

[Seal of Taxation Authority]

* Substituted by Act No. XIII of 1955 published in Gazette Extraordinary No. 132 dated 28th October 1956.

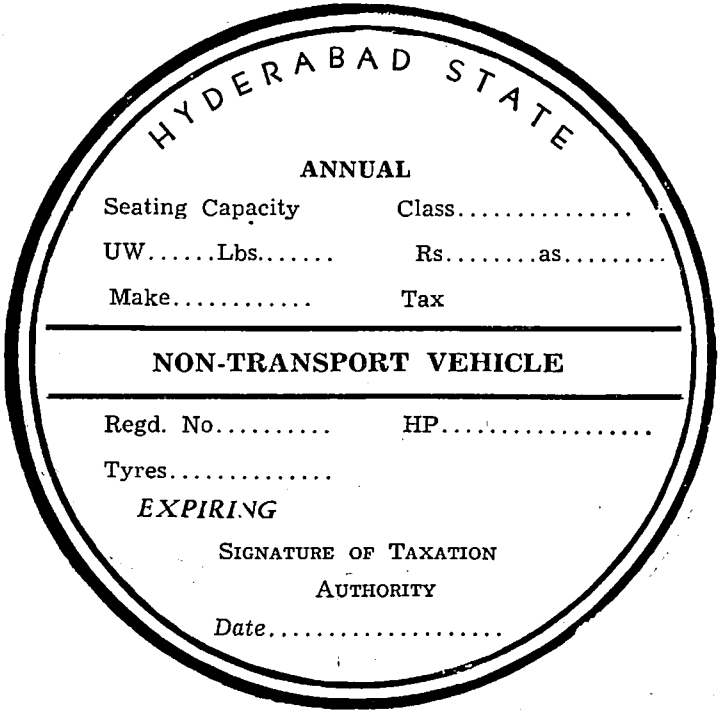
Form E: Half-yearly:



Name and address of registered owner .....
or person having possession or .....
control of "Non-transport vehicle". .....

[Seal of Taxation Authority]

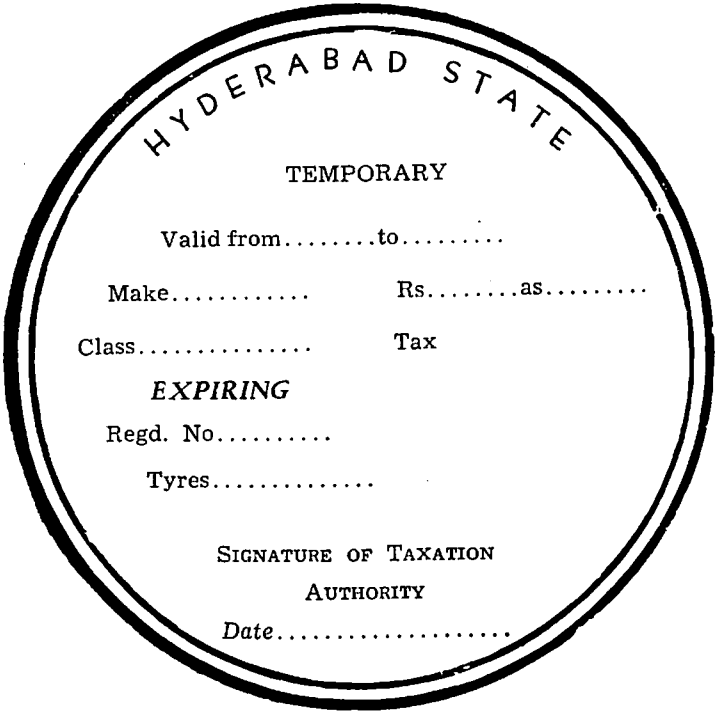
Form F: Annual.



Name and address of registered owner .....
or person having possession or control .....
of Non-transport vehicle. .....

[Seal of Taxation Authority]

Form G: Temporary Licence.



Name and address of registered owner .....
or person having possession and .....
control of vehicle .....

[Seal of Taxation Authority]